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Signed: March 11, 2014

  
ALAN JAROSLOVSKY U.S. Bankruptcy Judge

Attorneys for the United States of America

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SANTA ROSA DIVISION

In re:	)	Case No.: 10-10175
	)	
DAWN BRYAN,	)	Chapter 7
	)	
Debtor.	)	
	)	
<hr/>		Adv. Proc. No. 13-1151
DAWN BRYAN,	)	
	)	ORDER ON
Plaintiff,	)	MOTION FOR SUMMARY JUDGMENT
	)	
v.	)	
	)	Hearing Date: February 7, 2014
UNITED STATES OF AMERICA,	)	Hearing Time: 9:00 a.m.
	)	Location: Santa Rosa Courthouse
Defendant.	)	
	)	
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The United States of America's Motion for Summary Judgment came on for hearing on February 7, 2014 at the hour of 9:00 a.m. Cynthia Stier, Assistant U.S. Attorney, Tax Division, appeared telephonically for the United States. Evan Livingstone appeared on behalf of debtor. Based upon the pleadings, including the opposition to the Motion for Summary Judgment and oral arguments from both parties, the Court grants the United States' Motion for Summary Judgment.

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1 For good cause appearing, it is HEREBY ORDERED AND DECIDED THAT:

2 The United States Motion for Summary Judgment is granted;

3 It is FURTHER ORDERED AND DECIDED THAT:

4 Plaintiff Dawn Bryan take nothing by her complaint.

5 It is FURTHERED ORDERED and DECIDED THAT:

6 Plaintiff Dawn Bryan's obligation to repay the new home buyer tax credit is a non-  
7 dischargeable tax.

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9 \*\*End of Order\*\*  
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